

Message Text

UNCLASSIFIED

PAGE 01 TOKYO 08729 130952Z
ACTION TRSE-00

INFO OCT-01 EA-09 ISO-00 EB-07 FSE-00 /017 W
-----131038Z 046314 /20

R 130829Z JUN 77
FM AMEMBASSY TOKYO
TO HICOMTERPACIS SAIPAN MARIANAS ISLANDS
INFO SECSTATE WASHDC 8571
AMCONSUL OSAKA KOBE
AMEMBASSY MANILA

UNCLAS TOKYO 8729

AMEMBASSY MANILA FOR BURKES, IRS; FROM SHAFFER, IRS, TOKYO.

E.O. 11652: N/A
TAGS: OGEN
SUBJECT: LIABILITY OF TT EMPLOYEE TO JAPANESE INCOME TAX

REF YOUR CABLE 1261/010602Z JUN 77.

ARTICLE 21 OF U.S./JAPAN INCOME TAX CONVENTION
PROVIDES FOR TAX EXEMPTION IN JAPAN OF SALARIES OF U.S.
CITIZENS WORKING FOR US GOVT AND AGENCIES THEREOF.
EMPLOYEE YOU DESCRIBED STATIONED IN OSAKA THEREFORE
EXEMPLTED FROM JAPANESE INCOME TAX. EVEN THOUGH HE MAY
HAVE NO DIPLOMATIC PRIVILEDGES OR IMMUNITIES JAPANESE
NATIONAL TAX ADMINISTRATION AGENCY IN TOKYO CONFIRMS
THIS EXEMPTION FROM TAXES ALLOWABLE WITH FACTS DESCRIBED
IN YOUR CABLE. NO ACTION BY TTPI OR US GOVT NECESSARY
TO OBTAIN THIS TREATY BENEFIT.
MANSFIELD

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Sent Date: 13-Jun-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977TOKYO08729
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770210-0029
Format: TEL
From: TOKYO
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770661/aaaacbvr.tel
Line Count: 44
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: afb4c97d-c288-dd11-92da-001cc4696bcc
Office: ACTION TRSE
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 15-Oct-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2169853
Secure: OPEN
Status: NATIVE
Subject: LIABILITY OF TT EMPLOYEE TO JAPANESE INCOME TAX
TAGS: OGEN, AFIN, APER, JA, US
To: TRSY
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/afb4c97d-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
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